

Hearing Date and Time: August 16, 2007 at 10:00 a.m.  
Response Date and Time: August 9, 2007 at 4:00 p.m.

**PEPPER HAMILTON LLP**

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(215) 981-4000

*Attorneys for Sierra International, Inc.*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

|   |   |                          |
|---|---|--------------------------|
| In re                                     | ) |                          |
|   | ) | Chapter 11               |
| <b>DELPHI CORPORATION, <i>et al.</i>,</b> | ) |                          |
|   | ) | Case Nos. 05-44481 (RDD) |
| Debtors.                                  | ) |                          |
|   | ) | Jointly Administered     |
|   | ) |                          |

**RESPONSE OF SIERRA INC. TO DEBTORS'  
NINETEENTH OMNIBUS OBJECTION TO CLAIMS**

Sierra International, Inc. ("Sierra"), by and through its undersigned counsel, responds to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr.P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims not Reflected on Debtors' Books and Records, (C) Untimely Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, and Consensually Modified and Reduced Claims (the "Objection"). With respect to Sierra's claim, the claim is designated in Exhibit D-1 of the Objection as being a claim subject to modification. In the Objection, the Debtors seek to modify Sierra's claim from the filed amount of \$5,849.70 (which amount includes a secured portion in the amount of \$629 and an unsecured portion in the amount of \$5,220.70) to an unsecured claim in the total amount of \$3,333.70. In support of the full amount of its claim, Sierra states as follows:

1. The Debtors commenced these Chapter 11 cases on October 8, 2005 (the “Petition Date”).

2. Prior to the Petition Date, Sierra sold and delivered goods (the “Goods”) on credit to the Debtors. The indebtedness owed by the Debtors for the Goods as of the Petition Date was \$5,849.70, including goods in the total amount of \$629 as to which Sierra timely served a notice of reclamation and which amount is subject to a state law vendor’s lien (the “Indebtedness”).

3. On or about January 31, 2006, Sierra filed a timely proof of claim, designated as Claim No. 1726, asserting a claim in the total amount of the Indebtedness. Attached to the proof of claim were copies all unpaid invoices.

#### **ARGUMENT**

4. A proof of claim executed and filed according to the requirements of Bankruptcy Rule 3001(f) constitutes *prima facie* evidence of the validity and amount of the claim. Fed.R.Bankr.P. 3001(f). “The interposition of an objection does not deprive the proof of claim of presumptive validity unless the objection is supported by *substantial evidence*.” In re Hemingway Transport, Inc., 993 F.2d 915, 925 (1<sup>st</sup> Cir.1993).

5. Rule 3001(a) requires that the proof of claim be a written statement setting forth a creditor’s claim, in a form substantially conforming to the appropriate Official Form. Rule 3001(c) requires that a claim based on a writing include a copy of the writing thereto.

6. Claim No. 1726 substantially conforms to the Official Form, is signed by a representative of Sierra, and sets forth the exact dollar amount owed as of the Petition Date. All invoices upon which the claim is based are attached thereto.

7. Having satisfied the requirements of Bankruptcy Rule 3001, Claim No. 1726 constitutes *prima facie* evidence of the validity and amount of the claim.

8. The Debtors have provided no evidence, let alone substantial evidence, to support the Objection; therefore, the Objection should be overruled and Sierra's claim should be allowed as filed.

9. Any reply by the Debtors to this Response should be delivered to the undersigned counsel for Sierra. The following person has ultimate authority to reconcile, settle or otherwise resolve Claim No. 1726 on behalf of Sierra:

Anne Marie Aaronson  
3000 Two Logan Square  
18<sup>th</sup> and Arch Streets  
Philadelphia, PA 19103  
(215) 981-4000

WHEREFORE, Sierra International, Inc. respectfully requests that the Court overrule the Objection and grant all other proper relief.

**PEPPER HAMILTON LLP**

  
/s/ Anne Marie Aaronson

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|   | ) |                          |

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that on August 8, 2007, copies of the Response of Sierra International, Inc. To Debtors' Nineteenth Omnibus Objection To Claims were served on the following individuals in the manner specified.

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(Via Overnight Courier)

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Attorneys for Sierra International, Inc.

Dated: August 8, 2007